H. R. 204.

JANUARY 15, 1821.

Read twice, and committed to a committee of the whole House on the state of the Union.

A BILL

To regulate the duties on Imports, and for other purposes.

1 Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, 2 from and after the thirtieth day of June, one thousand eight 3 4 hundred and twenty-one, the duties heretofore laid by law on goods, wares, and merchandise, imported into the United 5 6 States, shall cease and determine; and there shall be levied. and collected, and paid, the several duties hereinafter men-7 tioned, that is to say: 8 A duty of twelve and a half per centum ad valo-9 rem on all dying drugs, and materials for composing dyes. 10 not subject to other rates of duty; gum arabic, gum senegal. 11 salt-petre, jewelry, gold, silver, and other watches, and parts 12 13 of watches; gold and silver lace, embroidery, and epaulettes; precious stones, and pearls of all kinds, set or not set, Bristol 14

stones, or paste work, and all articles composed wholly or

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- 16 chiefly of gold, silver, pearl, and precious stones; and laces.
- 17 lace veils, lace shawls, or shades, of thread or silk.
- 18 Second. A duty of twenty per centum ad valorem on
- 19 gold leaf, and on all articles not free, and not subject to any
- 20 other rate of duty.
- 21 Third. A duty of twenty-five per centum ad valorem
- 22 on hempen cloth, or sail cloth, (except Russia and Holland
- 23 duck, and Russia sheeting,) printing types, all articles of brass.
- 24 copper, iron, steel, pewter, lead, or tin, or of which these me-
- 25 tals, or either of them, is a component material; brass wire,
- 26 cutlery, pins, needles, buttons, button moulds, buckles, of all
- 27 kinds, japanned wares of all kinds, cannon, muskets, fire
- 28 arms, and side arms, and Prussian blue: Provided, That
- 29 where any person, who has imported copper in sheets or
- 30 plates, shall, within twelve months after such importation.
- 31 produce to the collector satisfactory evidence that the same
- 32 was imported subsequently to the thirtieth day of June, one
- 33 thousand eight hundred and twenty-one, and that the du-
- 34 ties thereon have been paid, and that the same has been
- 35 actually used in the building or repairing of ships or vessels,
- 36 there shall be allowed a drawback of the duties herein impos-
- 37 ed, in the manner, and under the same regulations, as are
- 38 provided for by the existing laws.
- Fourth. A duty of thirty-three per centum ad valorem
- on woollen manufactures of all descriptions, or of which wool

is a component material, and on cotton manufactures of all 41 descriptions, (except of the growth or manufacture of any 42 place or country beyond the Cape of Good Hope,) or of which 43 cotton is a component material, and on cotton twist, yarn, or 44 thread, a duty of thirty-three per centum ad valorem; on nan-45 keens, and cotton manufactures of all descriptions, or of 46 which cotton is a component material, the produce or manu-47 facture of, or imported from, any place, or country, beyond the 48 Cape of Good Hope, a duty of forty per centum ad valorem: 49 Provided, That all cotton cloths, or cloths of which cotton is **50** a component material, the cost of which, at the place whence 51 imported, with the addition of twenty per centum, if import-**52** ed from the Cape of Good Hope, or from places beyond it. 53 and of ten per centum if imported from any other place, shall **54** be less than twenty-five cents per square yard, shall, with 55 such addition, be taken and deemed to have cost twenty-five 56 cents per square yard, and shall be charged with duty accord-57 ingly: Provided also, That all unbleached and uncolored cot-58 ton twist, yarn, or thread, the original cost of which shall be 59 less than sixty cents per pound, shall be deemed and taken 60 to have cost sixty cents per pound, and shall be charged with 61 duty accordingly; and all bleached or colored varn, twist, or **62** thread, the original cost of which shall have been less than 63 seventy-five cents per pound, shall be taken and deemed to 64 have cost seventy-five cents per pound, and shall be charged 65

with duty accordingly; a duty of twenty-five per centum ad 66 valorem, on all manufactures of linen, or of which flax is a 67 component material: Provided, That all linen cloths, or 68 cloths of which linen is a component material, from whatev-69 er place, the cost of which, at the place whence imported. 70 with the addition of ten per centum, shall be less than twenty-71 five cents per square yard, shall, with such addition, be taken 72 and deemed to have cost twenty-five cents per square yard, 73 and shall be charged with duty accordingly. 74

Fifth. A duty of forty per centum ad valorem on cloth-75 ing ready made; on all bonnets, hats, and caps, of wool, fur, 76 leather, chip, straw, or silk, or of which either is a component 77 material: Provided, That if the cost of the same at the place 78 whence imported, with the addition of ten per centum, shall 79 be less than one dollar each, they shall be deemed and taken 80 to have cost one dollar each, and shall be charged with duty 81 accordingly; a duty of thirty per centum ad valorem on all 82 manufactures of silk, from any place or country beyond the 83 84 Cape of Good Hope; a duty of thirty-five per centum ad valorem on painted, stained, or colored paper, or paper hang-85 ings, clocks, and time pieces; on umbrellas, parasols, (of 86 whatever materials made,) and sticks, stretchers, and other 87 parts, and all furniture for umbrellas and parasols; on bonnets 88 89 and caps for women, not otherwise enumerated; fans, feathers, ornaments for head dresses, artificial flowers, millinery of all 90

sorts, cosmetics, washes, balsams, perfumes, painted floor 91 cloths, oil cloths, mats, of grass or flags, sallad oil, pickles, 92 capers, olives, mustard, comfits, and sweetmeats, preserved in 93 sugar or brandy, confectionery, wafers, cabinet wares, and 94 all manufactures of wood; coach lace, carriages of all descrip-95 tions, and all furniture, trimmings, and parts thereof; leather, 96 and all manufactures of leather, or of which leather is a com-97 nonent material; saddles, bridles, harness, parchment, brushes, 98 canes, walking sticks, whips, gilt and plated wares, cut glass, 99 china wares, earthen, crockery, and stone wares; marble, ala-100 baster, and all work or manufactures thereof. And in all 101 cases, where an ad valorem duty shall be charged, it shall 102 be calculated on the invoice price of the articles at the place 103 whence imported, or on the estimated price, according to the 104 provisions of this act, (exclusive of packages, commissions, 105 and all charges,) with the usual addition established by law, 106 of twenty per centum on all merchandise imported from places 107 beyond the Cape of Good Hope, and of ten per centum on 108 articles imported from all other places, together with the 109 amount of all such bounties, premiums, drawbacks, allow-110 ances, other than a drawback of impost duties, as may be 111 given, paid, or allowed, in the place or country whence im-112 ported, produced, or manufactured, or in any place or coun-113 try in which any bounty, premium, drawback, or allowance, 114 in the nature thereof, may be given, paid, or allowed, on the 115

exportation of similar articles, which shall be ascertained and calculated in such manner, and under such rules and regulations, as shall, from time to time, be prescribed by the Secretary of the Treasury.

The following duties, severally and specifically: Sixth. 120 On ale, beer, and porter, in bottles, twenty cents per gallon; 121 on ale, beer, and porter, imported otherwise than in bottles. 122 fifteen cents per gallon; on alum, three dollars per hundred 123 weight; on almonds, four cents per pound; on black glass 124 bottles, two dollars per groce; on boots, two dollars per pair; 125 on bristles, three cents per pound; on playing cards, thirty-126 five cents per pack; on tarred cables, and cordage, four cents 127 per pound; on untarred cordage, yarns, twine, pack thread, 128 and seines, five cents per pound; on tallow candles, five cents 129 per pound; on wax and spermaceti candles, eight cents per 130 pound; on Chinese cassia, ten cents per pound; on cinnamon, 131 thirty-three and one third cents per pound; on cloves, thirty-132 five cents per pound; on cheese, nine cents per pound; on cho-133 134 colate, four cents per pound; on cocoa, three cents per pound; on coal, six cents per heaped bushel; on copperas, two dollars per 135 hundred weight; on copper rods, bolts, spikes, or nails, and com-186 position rods, bolts, spikes, or nails, four cents per pound; corks, 137 fifteen cents per pound; on coffee, six cents per pound; on cotton, 138 six cents per pound; on currants four cents per pound; on figs four 139 cents per pound; on foreign caught fish, one dollar per quintal; on 140

mackerel, one dollar and fifty cents per barrel; on salmon, 141 two dollars per barrel; and on all other pickled fish, one dol-142 lar per barrel; on window glass, not above eight inches by ten 143 inches in size, three dollars per hundred square feet; on the 144 same, not above ten inches by twelve inches in size, three dol-145 lars and twenty-five cents per hundred square feet; on the 146 same, if above ten inches by twelve inches in size, three dol-147 lars and seventy-five cents per hundred square feet; on plain 148 uncut flint glass, ten cents per pound; on glue, ten cents per 149 pound; on gun powder, ten cents per pound; on hemp, two 150 dollars and fifty cents per hundred weight; on iron, or steel 151 wire, not exceeding number eighteen, five cents per pound; 152 and over number eighteen, nine cents per pound; on iron in 153 bars, and bolts, excepting iron manufactured by rolling, one 154 dollar and twenty-five cents per hundred weight; on iron in 155 sheets, rods, and hoops, three dollars per hundred weight; 156 and in bars or bolts, when manufactured, in whole or in part, 157 by rolling, two dollars per hundred weight; and on anchors, 158 three cents per pound; iron in pigs, seventy-five cents per 159 hundred weight; on iron castings, one dollar and fifty cents 160 per hundred weight; on spades and shovels, twenty-five cents 161 each; on slates and tiles for building, not exceeding twelve 162 inches square, two dollars per thousand; over twelve inches 163 and not exceeding fourteen inches square, three dollars per 164 thousand; over fourteen and not exceeding sixteen inches 465

square, four dollars per thousand; over sixteen and not ex-166 ceeding eighteen inches square, five dollars per thousand; 167 over eighteen and not exceeding twenty inches square, six 168 dollars per thousand; on folio and quarto post, pot, cap, crown, 169 demi, and medium, paper, twenty cents per pound; on royal, 170 super royal, imperial, elephant, writing, folio post, and draw-171 ing paper, fifteen cents per pound; on all painting, and cop-172 per plate paper, twelve and an half cents per pound; on all 178 other coarse paper not enumerated, ten cents per pound; on 174 screws of wire, not exceeding one inch in length, eight cents 175 per groce; over one inch and not exceeding two inches in 176 length, fourteen cents per groce; over two inches in length, 177 twenty cents per groce; on ginger, rough, one cent per pound; 178 ground, four cents per pound; preserved, ten cents per pound; 179 on sewing silk, and silk and worsted twist, one dollar fifty 180 181 cents per pound; on indigo, fifteen cents per pound; on lead, in pigs or bars, one cent per pound; in sheets, two cents per 182 183 pound; on shot, manufactured of lead, three cents per pound; on red and white lead, dry, or ground in oil, four cents per 184 pound; on mace, one dollar and twenty-five cents per pound; 185 on molasses, ten cents per gallon; on butter, nine cents per 186 187 pound; on nails, of iron, five cents per pound; on tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, 188 five cents on every thousand thereof; and on tacks, brads, and 189 sprigs, exceeding sixteen ounces to the thousand, the same 190

duty as on nails; on nutmegs, seventy-five cents per pound; 191 on pepper, ten cents per pound; on pimento, eight cents per 192 pound; on plums and prunes, four cents per pound; on musca-193 tel raisins, and raisins in jars and boxes, four cents per 194 pound; on all other raisins, three cents per pound; on salt, 195 twenty cents per bushel of fifty-six pounds; on othre, dry. 196 one cent per pound; in oil, one and a half cents per pound; 197 on steel, one dollar and fifty cents per hundred weight; on 198 cigars, five dollars per thousand; on spirits, from grain, of 199 first proof, forty-two cents per gallon; of second proof, forty-200 five cents per gallon; of third proof, forty-eight cents per gal-201 lon; of fourth proof, fifty-two cents per gallon; of fifth proof, 202 sixty cents per gallon; above fifth proof, seventy-five cents per 203 gallon; on spirits, from other materials than grain, of first 204 and second proof, thirty-eight cents per gallon; of third proof, 205 forty-two cents per gallon; of fourth proof, forty-eight cents 206 per gallon; of fifth proof, fifty-seven cents per gallon; above 207 fifth proof, seventy cents per gallon; and that, to determine 208 the proof of all spirits for the collection of the revenue there-209 on, such hydrometers shall be used as the President of the 210 United States may prescribe; on shoes and slippers of silk, 211 fifty cents per pair; on shoes and slippers of leather, fifty 212 cents per pair; on shoes or slippers of prunella, or other ma-218 terial, forty-five cents per pair; on shoes and slippers for chil-214 dren, twenty-five cents per pair; on spikes, of iron, four cents 215

per pound; on soap, four cents per pound; on brown sugar, 216 four cents per pound; on white clayed or powdered sugar, five 217 cents per pound; on lump sugar, twelve and an half cents per 218 pound; on loaf sugar, and on sugar candy, fifteen cents per 219 pound; on snuff, fifteen cents per pound; on tallow, one cent 220 per pound; on tea, from China, in ships or vessels of the Unit-221 ed States, as follows, viz: hyson skin, southong, and all other 222 223 black, twenty-five cents per pound; imperial, gunpowder, and gomee, fifty cents per pound; hyson, young hyson, and other 224 green, forty cents per pound; on teas from any other place, or 225 in other than ships or vessels of the United States, as follows. 226 viz: hyson skin, southong, and all other black, thirty-four 227 cents per pound; imperial, gunpowder, and gomee, sixty-eight 228 cents per pound; hyson, young hyson, and other green, fifty-229 **2**30 six cents per pound; on manufactured tobacco, other than snuff and cigars, ten cents per pound; on whiting, and Paris 231 white, one cent per pound; on wine, as follows, viz: on Ma-232 deira, Burgundy, Champaign, Rhenish, and Tokay, one hun-233 dred cents; on Sherry and St. Lucar, sixty cents per gallon; 234 on other wine, not enumerated, when imported in bottles or 235 cases, thirty cents per gallon; on Lisbon, Oporto, and on other 236 wines of Portugal, and those of Sicily, fifty cents per gallon; 237 on Teneriffe, Fayal, and other wines of the Western Islands, 238 thirty cents per gallon; on all other wines, when imported, 239 otherwise than in cases and bottles, fifteen cents per gallon; 240

on Russia duck, (not exceeding fifty-two archeens each piece,) 241 two dollars; on Ravens duck, (not exceeding fifty-two archeens 242 per piece,) one dollar and twenty-five cents; on brown Russia 243 sheetings, (not exceeding fifty-two archeens,) one dollar and 244 sixty cents per piece; on white Russia sheetings, of the same 245 length, two dollars and fifty cents per piece; on Holland duck, 246 (not exceeding fifty-two archeens per piece,) two dollars and 247 fifty cents; on spermaceti oil, of foreign fishing, twenty-five 248 cents per gallon; on whale and other fish oil, of foreign fish-249 ing, fifteen cents per gallon; and on olive oil, in casks, twen-250 ty-five cents per gallon; and on linseed oil, twenty-five cents 251 per gallon; blue vitriol, six cents per pound; oil of vitriol, five 252 cents per pound; nitric acid, six cents per pound; muriatic acid, 253 four cents per pound; sugar of lead, six cents per pound. 254

Sec. 2. And be it further enacted, That the following 1 articles shall be free of duty; that is to say: all articles import-2 ed for the use of the United States, philosophical apparatus, 3 instruments, books, maps, charts, statues, busts, casts, paint-4 ings, drawings, engravings, specimens of sculpture, cabinets 5 of coins, gems, medals, and all other collections of antiquities; 6 statuary, modelling, painting, drawing, etching, or engraving, 7 specially imported for the use of any society incorporated for 8 philosophical or literary purposes, or for the encouragement 9 of the fine arts, or for the use of any seminary of learning; 10 specimens in natural history, mineralogy, botany, and anato-11

mical preparations, models of machinery, and other inven-12 13 tions; plants, and trees; wearing apparel, and other personal baggage, in actual use; and the implements, or tools of trade. 14 of persons arriving in the United States; regulus of antimony; 15 bark of the cork tree unmanufactured; animals imported for 16 17 breed; burr stones unwrought; gold coin, silver coin, and bullion; clay; unwrought copper, imported in any shape for 18 the use of the mint; old copper and brass, and old pewter, fit 19 only to be re-manufactured; brass; copper, and tin, in pigs and 20 bars; furs, undressed, of all kinds; raw hides and skins; lapis 21 22 calimanaris; plaster of Paris; rags of any kind of cloth; sulphur or brimstone; barilla; Brazil wood, Braziletto, red wood, 23 24 camwood, fustic, logwood, nicaragua, and other dye woods; wood, unmanufactured, of any kind; zinc, teutenague, or spel-25 ter; raw silk. 26

1 Sec. 8. And be it further enacted, That an addition of ten per centum shall be made to the several rates of duties 2 above specified and imposed, in respect to all goods, wares, 8 and merchandise, on the importation of which, in American 4 or foreign vessels, a specific discrimination has not been herein 5 already made, which, after the said thirtieth day of June, one 6 thousand eight hundred and twenty-one, shall be imported in 7 ships or vessels not of the United States: Provided, That 8 this additional duty shall not apply to goods, wares, and mer-9 chandise, imported in ships or vessels not of the United 10

States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares, and merchandise, imported in ships or vessels of the United States.

Sec. 4. And be it further enacted, That there shall be 1. allowed a drawback of the duties by this act imposed, on tin, 2 in sheets, which may be manufactured into articles for use, 3 and on brazier's copper, manufactured into sugar kettles, 4 stills, boilers, pipes, or tubes, by, for, or on account of, the 5 person or persons importing the same, upon the exportation 6 thereof within the time, and in the manner, prescribed by the 7 existing laws, so far as the same may be applicable, and un-8 der such rules and regulations as may be prescribed by the 9 Secretary of the Treasury; and, also, on all other goods, wares, 10 and merchandise, imported into the United States, upon the 11 exportation thereof within the time, and in the manner, pre-12 scribed by the existing laws, subject to the following provi-13 sions, that is to say: that there shall not be an allowance of 14 the drawback of duties in the case of goods imported in fo-15 reign vessels from any of the dominions, colonies, or posses-16 sions, of any foreign power, to and with which the vessels of 17 the United States are not permitted to go and trade; that 18 there shall not be an allowance of the drawback of duties 19 for the amount of the additional duties by this act imposed 20 on goods imported in vessels not of the United States; that 21 there shall not be an allowance of the drawback in case of 22

foreign dried and pickled fish, and other salted provisions. 23 fish oil, or playing cards; that there shall be deducted and re-24 tained from the amount of the duties on goods exported, with 25 the benefit of drawback, (other than spirits) two and a half per-26 centum; and that there shall be retained in the case of spi-27 rits, exported with the benefit of drawback, two cents per 28 gallon upon the quantity of spirits; and, also, three per centum 29 on the amount of duties payable on the importation thereof: 30 but, nevertheless, the provisions of this act shall not be deem-34 ed in anywise to impair any rights and privileges which have 32 been, or may be, acquired by any foreign nation, under the 33 laws and treaties of the United States, upon the subject of ex-34 35 porting goods from the United States, with a benefit of the drawback of the duties payable upon the importation thereof. 36 1 Sec. 5. And be it further enacted, That, after the thirtieth day of June next, in all cases of entry of merchandise, 2 for the benefit of drawback, the time of twenty days shall be 3 allowed from the date of the clearance of the ship or vessel in 4 which the same shall be laden for completing the export en-5 try and taking the oath, and for giving the exportation bonds 6 for the same: Provided, That the exporter shall, in every 7 other particular, comply with the regulations and formalities 8 heretofore established for entries of exportation for the bene-9 fit of drawback. 10

Sec. 6. And be it further enacted, That the duty on the tonnage of vessels, and the bounties, advances, and drawbacks.

- 3 in the case of exporting pickled fish, of the fisheries of the
- 4 United States, in the case of American vessels employed in
- 5 the fisheries, and in the case of exporting sugar refined with-
- 6 in the United States, shall be and continue the same as the
- 7 existing law provides: Provided always, That this provision
- 8 shall not be deemed, in anywise, to impair any rights and
- 9 privileges which have been, or may be, acquired by any fo-
- 10 reign nation under the laws and treaties of the United States,
- 11 relative to the duty of tonnage on vessels.
 - SEC. 7. And be it further enacted, That the existing laws
 - 2 shall extend to, and be in force for, the collection of duties
 - 3 imposed by this act on goods, wares, and merchandise, im-
 - 4 ported into the United States; and for the recovery, collection,
 - 5 distribution, and remission, of all fines, penalties, and for-
 - 6 feitures, and for the allowance of the drawbacks and bounties
 - 7 by this act authorized, as fully and effectually as if every re-
 - 8 gulation, restriction, penalty, forfeiture, provision, clause,
 - 9 matter, and thing, in the existing laws contained, had been
- 10 inserted in, and re-enacted by, this act. And that all acts.
- 11 and parts of acts, which are contrary to this act, and no more.
- shall be, and the same are hereby, repealed.
 - SEC. 8. And be it further enacted, That the act, passed
 - 2 the third day of March, one thousand eight hundred and fit
 - 3 teen, entitled "An act to repeal so much of the several acts
 - 4 imposing duties on the tonnage of ships and vessels, and on
 - 5 goods, wares, and merchandise, imported into the United

- 6 States, as imposes a discriminating duty on tonnage between
- 7 foreign vessels and vessels of the United States, and between
- 8 goods imported into the United States in foreign vessels and
- 9 vessels of the United States," shall apply, and be in full force,
- 10 as to the discriminating duties established by this act on the
- 11 tonnage of foreign vessels, and the goods, wares, and mer-
- 12 chandise, therein imported.
 - SEC. 9. And be it further enacted, That the same duties,
 - 2 which are by this act imposed on any manufactured articles,
 - 3 shall be levied and collected on articles in part manufactured,
 - 4 and that no goods, wares, or merchandise, which may have
 - 5 been imported, or entered at any custom house in the United
 - 6 States, shall be a second time permitted to be entered at any
 - 7 custom house, or landed at any port or place in the United
 - 8 States, unless the same shall be imported in the same pack-
 - 9 ages or bales, and invoiced and valued at the same price and
- 10 value as on their original importation.
 - 1 Sec. 10. And be it further enacted, That all laws, and
 - 2 parts of laws, now in force, which are inconsistent with, or
 - 3 which may be supplied by, the provisions of this act, and no
 - 4 more, be, and the same are, repealed, from and after the thir-
 - 5 tieth day of June next.